

1 Pursuant to Civ. L.R. 3-12, 7-11(a) and 7-12, Plaintiffs LOPEZ TAX SERVICE, INC.,
 2 CARLOS C. LOPEZ, KRISTEEENA S. LOPEZ and LATINO TAX PROFESSIONALS
 3 ASSOCIATION, LLC, (collectively "Lopez") and Defendant THE INCOME TAX SCHOOL, INC.
 4 ("ITS") hereby stipulate and agree, subject to the approval of the Court, that: (1) the above-captioned
 5 lawsuit, and (2) the action transferred on August 13, 2012 to this Court from the Eastern District of
 6 Virginia and presently captioned: *The Income Tax School, Inc. v. Lopez Tax Service, Inc., et al.*,
 7 United States District Court, Northern District of California, Oakland Division, Case No. CV12-
 8 4181-KAW, currently pending before the Honorable Magistrate Judge Kandis A. Westmore, are
 9 related to one another. That is because: (1) the lawsuits involve identical parties and substantially
 10 the same legal and factual issues; and (2) there would be an unduly burdensome duplication of labor
 11 and expense with the possibility of conflicting results if the lawsuits continue to be conducted before
 12 different judges of this Court.

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 14 Dated: August 16, 2012

GAUNTLETT & ASSOCIATES

15 By: /s/ Andrew M. Sussman
 16 David A. Gauntlett
 17 James A. Lowe
 Andrew M. Sussman

18 Attorneys for Plaintiffs
 19 Lopez Tax Service, Inc., Carlos C. Lopez,
 Kristeeena S. Lopez, and Latino Tax Professionals
 Association, LLC

20 Dated: August 16, 2012

Nicholas Ranallo, Attorney at Law

21 By: /s/ Nicholas Ranallo
 22 Nicholas Ranallo

23 Christopher E. Gatewood [*Pro Hac Vice Pending*]
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 27 Attorneys for Defendant
 28 The Income Tax School, Inc.

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3 PURSUANT TO STIPULATION, IT IS SO ORDERED.

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August 22, 2012

5 Dated: _____

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UNITED STATES DISTRICT JUDGE